R. 2a File No. 345
1939

Collection No.

RF 345
A 31
JP JP 11
20.5.47

Pros. Serial Nos. 1 – 20

Subject.

Appointment of Assistant Commissioners of Income Tax

Previous References.

Later References.

Please see R.F 168 (1) – 39 – Cattt of Secy as RF 293-43 (I.A.C).

S. 97.—(Green).

MFP—1663 S&P—(M-2971)—24-6-38—100,000.

NOTES AND PRECIS.

R.D. **FILE No. 345 1939**

Section. File No.

Heading. Serial No.

NOTES.

DEPT. BRANCH.

Pros. 19 Nos.

Subject.

Appointment of Assistant Commissioner of Income Tax -

Notes and Orders.

S. 1.

MFP—1400 S&P—(M-2338)—18-3-37—200,000.

I.T. Cl. 2.
U-D.

1 According to the Income-tax Amendment Act, 1939, which has been applied to Civil and Military Station with effect from 1-4-1939, Assistant Commissioners of Incometax are to be divided into Appellate Assistant Commissioners and Inspecting Assistant Commissioners. The former are to exercise appellate powers while the latter are given executive duties. Please see in this connexion Section 2 of Chapters XV & XVI of the Income-tax Enquiry Report 1936 and Sections 5(4) & (5), 23 A(1) & (2), 28(b), 30, 31, 35, 37 and 53 of the Amended Act.

2 As there are two appeals in hand to be heard, it is urgently necessary to declare as to who is to be the Appellate Assistant Commissioner to hear these cases. In this connexion a reference is invited to the following marginal note of Mr. MacIver in the file containing our views regarding the Income-tax Enquiry Report of 1936.

> " I can see no means of giving effect to this recommendation except by making the Collector Inspecting Asst. Commr. and Secretary to the Resident the Appellate Asst. Commr. or vice versa. But neither would be a good solution."

3 I think the Collector as before may continue to be the Appellate Assistant Commissioner. The Commissioner himself may perhaps function as Inspecting Assistant Commr.

in

in this station as the duties of the latter may not be considerable.

4 As under Section 5(3) of the Amended Act the appointment of Assistant Commissioners has to be made by the Central Government (Crown Representative here), the Commr. may be requested to take necessary action in the matter. If A.C. sees no objection this note may go to S.R. and Commissioner U.O.

J. N. Rajagopalan 19.4.39

A.C

5 Can't Collect
Le Last Appellate
& Inspecting A.C.?
Yes
19/4

I.T.O

6 The idea is that the Appellate authority should be devoid of administrative duties and absolutely free to give his unfettered decision in appeals while the I.T.O. should have the right to consult his Inspecting Officer in cases of difficulty and if necessary, to obtain instructions from

him

him before making an assessment. The amended Act provides that the I.T.O. should take the approval of the Inspecting Asst. Commr. before passing orders under certain sections e.g. Sections 23-A and 28 and against such orders an appeal lies to the Appellate Asst. Commr. If the appellate officer were also the Inspecting Officer the assessment and orders in cases referred to above will already represent the opinion of the A.C. so that the right of appeal to that officer will be illusory.

7 If the division of functions is to be pursued fully, it would not also seem correct to make the Commissioner function as Inspecting Asst. Commr. as in the cases referred to above where the I.T.O. has to pass orders with the approval of the Inspecting A.C., appeals if any will be against the orders of the Commissioner. I think therefore on further consideration that some one else, perhaps the Asst. Secretary, will have to be declared as Inspecting Assistant Commissioner.

8 It is, however, a matter for consideration if the division of executive and appellate duties is at all necessary in the C.&.M.Station. Perhaps in view of the impending retrocession, the existing position may be allowed to continue. If this course is decided on we should get

portions

portions of the Amended Act relating to the division of duties between Appellate and Inspecting Assistant Commrs. declared inapplicable or modified in their application to the Civil and Military Station.

J. N. Rajagopalan
21.4.39

9. [illegible]

10. I see no objection to A.C's. proposal which means practically a continuation of the existing arrangements, the I.T.O. working without supervision or advice in assess-

ment

ment proceedings. The extent to which the powers conferred on Inspecting A.C. by the Act may be exercised by the I.T.O. is considered below.

11 Section 23-A. Power to assess individual members of certain companies. The I.T.O. may pass an order under Sub-section (1) only with the previous approval of the Inspecting A.C. and under Sub-section (2) the latter shall not give his approval until he has given the company concerned a hearing. These provisions existed in the unamended Act also and there was no question of appeal against an order under this section. As under the amended Act, an appeal has been provided there would seem to be no harm in dispensing with the previous approval of the Inspecting A.C. and empowering the I.T.O. to act on his own authority. (There is at present only one Company in C.&.M.Station viz. Messrs. Sutramdas Ltd. to which this section will apply).

12 Section 28 - Imposition of penalties for concealment of income or improper distribution of profits. Under Sub-section (6) the I.T.O. shall not impose any penalty without the previous approval of the Inspecting A.C. This provision did not exist in the unamended Act and it appears to have been introduced for the reason that the rules regarding imposition of penalties have been made more stringent

stringent and the amount of the penalty has been raised from an amount equal to tax avoided to one and a half times the tax avoided. As the imposition of penalty is appealable, it appears that I.T.O. can be allowed to act on his own authority under this section also. It will only be a continuation of past procedure.

13 Section 53 - Power to institute prosecution against offences under Sections 51 & 52 and to compound them. This power was always exercised by the A.C. and it appears that it may be vested in the Appellate A.C. or the Commissioner as there is no question of appeal.

14 If the above proposals are accepted the following notifications will be necessary -

(1) declaring the Collector, C.&.M.Station as Appellate A.C.

(2) vesting in the Commissioner or Appellate A.C. the powers conferred on Inspecting A.C. by Section 53.

& (3) authorising I.T.O. C.&.M.Station to exercise the powers conferred by Sections 23-A and 28 on his own authority as if there was no Inspecting A.C.

J. N. Nagagopalan 25.4.39

I.T. Ql. 2.
U/O. 26.4.39

15. S.R. my view for
A.O. This might
best be done?

S.R. 26.4.39

2

EXAMI-

27.4.39

16.5.39.

S.R. 5-0-

16 Under the new Act the ~~hierarchy~~ hierarchy of Income-tax authorities has undergone a slight addition, by the introduction of a new class of officers termed Appellate Assistant Commissioners: or rather the existing class of Assistant Commissioners is divided into two sub-classes, the Appellate Assistant Commissioners and the Inspecting Assistant Commissioners. Please see the new section 5. (A) Under sub-section (3) Appellate Assistant Commissioners are to be appointed by the Crown Representative, and under sub-section (4) these Officers shall be under the direct control of the Central Board of Revenue and perform their functions in respect of such persons or classes of person and of such incomes and classes of income as the Central Board of Revenue may direct.

17 The basis for this introduction is not far to seek; it is fundamentally unsound for an Officer who is the executive superior of the Income-tax Officer to hear appeals against assessments made by the Income-tax Officer. The Income-tax Officer taking instruction from the Assistant Commissioner on important questions will not be uncommon, and for the latter to entertain the same matters in the form of appeals against the Income-tax Officer's decision will be unwholesome, and illusory as apparently suggested by the Income-tax officer. The appropriate solution proposed was the division of Assistant commissioners into those who should do nothing but hear appeals and those who do only executive work.

18 The question is how the station may derive the benefit of this important division of functions. As a result of a discussion, the Income-tax Officer's proposals are contained at para 14. The proposal is to make the Collector Appellate Assistant Commissioner

and....

and not to have an Inspecting Assistant Commissioner. There is no doubt that the requirements of the station are small and a complicated machinery to work the Department is hardly necessary; and although under the old Act an Assistant Commissioner has been functioning ~~de jure~~ in the Station, as a matter of fact, in executive matters as against appellate, the Income-tax Officer did not have to reckon ~~for~~ two much with the Assistant Commissioner. - please see para 10. But however ~~meager~~ meagre the requirements be, it is submitted it is not right that a link in the chain is dispensed with. The Government of India have been so jealous about the matter that in another connection they have observed× that as the new Act contemplates the appointment of a separate class of Officers for the disposal of appeals it will not be proper for an Assistant Commissioner appointed under the Act as it stood before amendment to dispose of any appeals now. All the administrative, although inconsiderable, functions which the Assistant Commissioner has till now been performing will devolve on the Commissioner. Abolition of the statutory ~~functions~~ functions of the Assistant Commissioner ~~functions~~ of according approvals, it appears, will be contrary to the spirit of the Act, and if any means can be found for their retention, the Government of India may prefer that course.

× C.No. 31(7)(ii)-I.T./39 dated 3-4-1939 copy at - (T)

19

The conclusion is that it appears the working of the new Act may be introduced as in British India and two classes of Assistant Commissioner constituted. Here the meagre requirements of the station may be taken into account and it may be pointed out that a full time Appellate Assistant Commissioner is not required for

the.....

the Station. For the whole of the Presidency of Madras 3 Appellate Assistant Commissioners have been appointed.

20 Exercising appellate powers is purely a judicial function, and if a judicial officer can be requisitioned, it appears it will only be in the fitness of things. The following statistics have been unofficially obtained regarding the number of appeals for disposal before the Assistant Commissioner. ~~1935-36.~~

1935-36	...	25
1936-37	...	28
1937-38	...	9
1938-39	...	7

Perhaps the District Judge may be entrusted with these functions, and the small number of appeals may not interfere with his work. Nor will there be a clash of functions as was evident in the case of the combination of the Registrar of Joint Stock Companies and the District Judge: the Donation Union Link case and the Bangalore Bank case. Please see section 67 of the Act regarding the bar of suits in Civil Court. Perhaps the only difficulty would be that as Sessions Judge he would have to entertain appeals against conviction awarded by the Magistrate for offences under the Act, or if he has himself come across quo A.C offences under the Act. But when such clash has occurred before, the High Court has withdrawn the appeals to its own file.

21 Please see in this connection section 5-A of the new Act. This provision meets an insistent the demand for a Tribunal which would be independent of the Income-tax Department. This is contained in Part II of the Amendment Act "to come into force not later than two years from the commencement of the Amendment Act". The Appellate Tribunal is to consist of a judicial member who has exercised the powers of a District Judge or who possesses such qualifications as are normally

required

required for appointment to the post of District Judge. We will only be forestalling and marching ahead as regards the ultimate arrangement in the matter of the status of the members of the Tribunal, by now constituting the District Judge into an Appellate Assistant Commissioner. That the work is not considerable is apparent from the fact that there is no special staff for the present Assistant Commissioners appellate work; the members of the Income-tax Officer's staff attend to this work.

For orders.

ASRao 19.5.39

(from para 1)

---

2. Discussed with F.A.

(1). Secy to Govt. - Commissioner

(2). Asst Secy. - Inspecting Asst. Comm

(3). Collr - Appellate Asst. Comm

(4). Financial Adviser - I.T.O

23. See F.A. Please do what's necessary, having consulted Collr's.

H Rudra
24/5/39.

Spoken to Collector & Asst Secretary
Two drafts submitted
J. N. Rajagopalan 25.5.39

Collr A.C.
Secy

H.H. Carleton 26.5.39.

Draft for approval. The simplest course. The fact of Inspecting Asst. Comm. will probably mean nothing,

28/5/39

Middleton. 26 approved
29/5:

Extract of notes on Coorg Office File R.Dis.No.F.177-39

The Central Board of Revenue does not propose to appoint any Inspecting Assistant Commissioners of Income-tax for any Minor Administrations (please see its letter No.31(7)-I.T./39, dated Simla, the 10th May 1939 -----)

* * * * * * *

(Sd) I. M. Fraser

Show to R.O. too.

(Id) H.T.

The administrative work in small administrations is not very heavy, and it has therefore been decided that there shall be no officer between the I.T.O and the Commissioner on the administrative side. This applies equally to Administered Areas, but there does not appear to be any communication on this subject dispensing with an Inspecting Assistant Commissioner. As ordered in paras 25+26 above, perhaps the draft may issue, and it may be left to the Central Board of Revenue to say that in Administered Areas also there need not be Inspecting Assistant Commissioners. It is for consideration whether the Central Board of Revenue letter may be quoted, and the Political Department may be asked whether this

applies to the Administered Areas as well. For orders.

ASRao
1.6.39

(from para 27)

Secretary.

30 Yes. Propose this, but say that we don't think the CAC will be much use in Cochin & suggest that he may be dispensed with as in certain other minor administrations.

Quote CBR's order.

H Rueger
2/6/39

31 With reference to para 30 a revised draft on the lines of Draft I of the I.T.O. is submitted for approval.

ASRao
2.6.39

(para 31)

32. Revise other draft please, & put up Central Board's letter referred to.

Secretary.

H Rueger
2/6/39

33 It is submitted that it appears the second draft [to the Central Board of Revenue] needs no revision. In either case there should be the Appellate Assistant Commissioner, and we are forwarding a copy of letter addressed to the Crown Representative and requesting the Board to direct that the Appellate Assistant Commissioner shall perform his functions in respect of all persons and incomes in respect of the Station.

* Revised as verbally directed

(H) 34 The letter from the Central Board of Revenue referred to is submitted.

Secretary.

ASRao
3.6.39

H Rueger 3/6/39. Issue & (from para 27)

13

S. Nr. (2) to (3) issue

"J. C.

para 22 of notes on R.Dis. 168(1)-39 (F)

35 Political Department may be reminded regarding appointment of Appellate Assistant Commissioner.

(Id) J.N.R. 12/7"

36 Draft of a reminder is submitted in accordance with para 35.

~~the orders of the Hon'ble Financial Adviser to the Hon'ble the Resident.~~

Asstt. 13.7.39

Resident (with fc.)

14/7/39

Secretary.

S. N. (4): Issue.

Await 15-8-39

c.p.3 & 8 'L'.

Please see S.N.2 and 4.

37 F.A. has been unofficially asking Office to send another reminder. Submitted for orders with draft and f.c.

(Para 37).

15.8.39.38 Please retype. We don't refer to our 'reminder' to our superiors

Asstt. 15.8.39

16/8/39.

Secretary.

S. N. (5): Issue

14

Dy.No. 9217 S.N. 6

Please see para 10 of notes. It was submitted in paras 18 and 19 that although the Station requirements were meagre, 2 classes of Assistant Commissioner might be appointed. The Political Department are not agreeable to follow in the Administered Areas the course adopted in certain Minor Administrations.

Brought to the notice of the Class: but I am unrepentant.

(A) 20

Certain statutory obligations of according approval are contained in sections 23-A and 28 of the Act. It is understood that although Collector is the Assistant Commissioner now, there is no separate staff in his office for dealing with this work, but the staff of the I.T.O. deals with that work also. On the appointment of Assistant Secretary as Inspecting Assistant Commissioner, perhaps the same arrangement must continue. All references,

4/9.1

circulars, notifications etc. pertaining to Income tax matters received from the Central Board Revenue or other authorities addressed to the Commissioner of Incometax (Secretary to Resident) are at present sent to Assistant Commissioner for information and guidance or necessary action, as the case may be. Perhaps Income tax Officer (F.A.) may be requested u/o. to examine the arrangements consequential to the appointment of the Appellate and Inspecting Assistant Commissioner.

4/11

Please see para 2 of notes. The matter is urgent, and the file may, if approved, go u/o. first, and the formal republication of the notification in the Residency Orders may be done after it is received.

ASRao
6.9.39

H Rudyard
8/9/39.

Secretary.

Income-tax Officer, C. Tr. Station, Bangalore.

u/o. No. D. 9217-39/ Judl., dated 8th Sept. 1939.

42 All the administrative functions (including Budget, control of expenditure, establishment etc.) previously exercised by the Collector and Assistant Commissioner will now be exercised by the Assistant Secretary and Inspecting A.C. and only the appellate functions will be exercised by the Collector and Appellate A.C.. All references, circulars notifications etc received from the Central Board of Revenue hitherto sent to A.C. may in future be addressed to Inspecting A.C. and as before continue to be sent to the Income-tax office.. My office will continue to function as the office of Inspecting A.C. and I shall mark papers to him wherever necessary or desirable, in addition to the cases in which I have to take his orders either under the Statute or the instructions of the Central Board of Revenue.

43 I think my office can also function as the office of the Appellate A.C. i.e. receive all communications from the Central Board of Revenue and put them up to the Appellate A.C. and also send the reports etc. required by the C.B.R., the files in regard to these being kept separate. It can also as hitherto receive the appeals and put them up to the Appellate A.C. for fixing dates of hearing and attend to all correspondence connected therewith. The Income-tax Officer has been noting on all appeals in accordance with para 5 of Appendix I to Mr. Boag's report. This is with

a

a view to avoid duplication of work which would be involved if the appeals were to pass through another office. It appears that this procedure may continue in future also. Since the appeals are only a few, there will not be enough work for a full time separate clerk. To tack on the work to some other office will as pointed out in Mr.Boag's report mean only duplication of work. Secondly the staff in other offices not being trained in Income-tax work will not be sufficiently equipped for noting on appeals. The continuance of the present procedure will not be incompatible with the separation of appellate functions since the I.T.O. will not be seeking the advice of the Appellate A.C. in making assessments and the latter is therefore free to give his unfettered decision on appeals, which is the main object of the separation of functions.

44

The Act provides (second proviso to Section 31(3)) that at the hearing of any appeal against an order of the I.T.O., the Income-tax Officer shall have the right to be heard either in person or by a representative. In view of this there cannot be any objection to the Income-tax Officer's noting on appeals which will only save further hearing of the I.T.O. in most cases, though sometimes it may be necessary in important cases for the I.T.O. to be represented when the parties themselves are heard.

I

17

45

I have discussed the matter with the Collector and Appellate Asst. Commr. and he is agreable.

J. N. Rajagopalan
11.9.39

~~Collr. Appellate~~
Secy

H.H. Cartledge
10.9.39

46b

Agreed

Rowena

14/9/39

46

Please see para 41 of notes. The notification may now be re-published, as usual, in the Residency Orders. Draft submitted.

(para 46)

Asst
15.9.39

189.

S. No. (7): Issue.

Await.

T.O.

8

D.10,166. S.N.8.

L

47

Please see S.N.3. The notification may be republished in the Residency Orders. Draft submitted.

W 5.10.39.

G 6.10

AsRao 5.x.39

A.S.

S.N. 9. Issue

* Cor. p 11 encl. to S.N 6

(L) 48

Please see Notification of the Political Department No.329-I.E., dated the 31st August 1939. As the Office of the Assistant Secretary to the Resident no longer exists, it appears ~~xxxxxxxxxx~~ a fresh appointment under section 5(3) would be necessary.

49 Draft to the Political Department is submitted for approval.

AsRao 27.x.39

J. 2. Rajagopalan 28.10.39

29/10/39.

F. A

Secretary.

28/10/39

S.N.10 Issue

D.10,937. S.N.11.

D.10,952. S.N.12.

c.p.14 and 15. 50

(L)

S.N.11. Please see S.N.8 and 9. May be filed

51

S.N.12. Presumably the existing arrangements are adequate in the Station. Perhaps, the file may be sent U/O to the Inspecting Asst. Commissioner and the Appellate Asst. Commissioner for remarks.

OFFICE OF THE [illegible] MAGISTRATE
6 NOV. 1939
No. 402-578/39
C. & M. STATION

W 3.11.39.

52

RsRao 3.xi.39

Ld. A. A.C. please comment, if necessary after consulting I.T.O.

4/11/39.

A.S.

Collector.

Collector, Ctr. Station, Bangalore.

4/o. No. D. 10,937-39/ Judl., dated 4th Nov '39

53

OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE, BANGALORE.
20 NOV. 1939
Diary No. 11,696
File No.

The existing arrangements in the Station are adequate

H.H. Carleton

The Secretary to the Hon'ble the Resident in Mysore, B'lore.
U.O.No.4025-B-39, dated the 17th November 1939.

Secy

Joint

Asst

54 Information as to how the inspecting and appellate work stands has not been supplied. The file may again be sent U/O to the I.T.O. requesting him to supply this information.

Ue 22.11.39. 23/11/39 (from para 50

AsRao 22.11.39

Secretary

Income-tax Officer, Central Station, Bangalore

w/o. D.No. 11696-39/Judl., dated 24th November 1939

55 There are no arrears

J. N. Rangaswamy 25.11.39

Mr. N.S.U

56 Please see from para. 51 of these notes. Draft submitted.

Ue 27.11.39. 27/11/39

AsRao 27.11.39

Secretary

S.N.13. Issue.

57 D.12,089. S.N.14.

Draft submitted.

Ue 9.12.39. 11/12

S.N.15. Issue

21

c.p.16 Please see S.N.10. Draft submitted.

(L) (F.A. suggested over phone that reminder may be sent)

ws
5.1.40.

A.S.Rao
5.1.40

16/1.

w/s.

S.N. 16 Issue

Answered
1-2-40

D.396. S.N.17.

59

c.p.22 and 23. Please see S.N.14 and 15. Draft submitted (with fair).

(L)

ws
1-2-40.

A.S.Rao
1.2.40

17/2

w/s

S.N.18. Issue.

D.1444. S.N.19.

c/f 1424

(L) 20

Please see S.N.10 and 16. Income-tax Officer may see U/O for information.

ws
8-2-40.

19/2

I.T.O.

Answered
10/2/40 A.S.Rao
8.2.40

w/s. ws

Income-Tax Officer, C.R. Station, Banga.

Sem. Thanks D. No. 1444-40/Jud., dated 9th Feb 40
J. L. Nagapalem 12.2.40

Dy.No. 2694 S.N. 20

Draft submitted.

A.S.Rao
15.3.40

A.S.

S. N. 21: Same

Record.

A.Rao

CORRESPONDENCE.

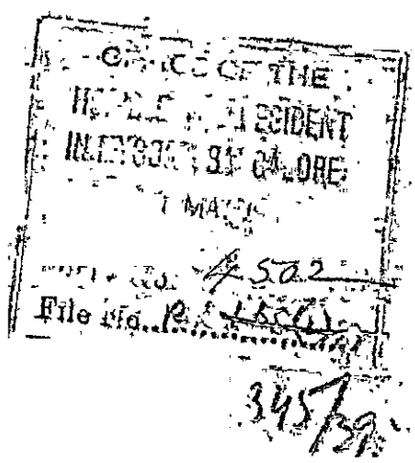
S.Nr. 1

[illegible]

Copy, without enclosure forwarded to the Hon ble the Resident in Mysore, for information and favour of necessary action in regard to section 5(3) of the Act.

By order, etc,

Smeaton
for Secretary to His Excellency
the Crown Representative
PSP



Urgent.

No.F.27(2)-I.B./39.

From

The Secretary to His Excellency
the Crown Representative,

To

The Hon'ble the Resident at Hyderabad.
" " for Central India.
" " Rajputana.
" " the States of Western India.
The Resident for Baroda and the Gujarat States.

Dated Simla, the 25th April 1939.

Application of the Indian Income-tax (Amendment) Act, 1939 to administered areas

Sir,

I am directed to invite attention to the Political Department Notification No.87-I.B, dated the 28th March 1939 (copy enclosed), and to say that the question of the application of the Indian Income-tax (Amendment) Act, 1939 to the

Hyderabad Administered Areas
Central India Administered Areas
District of Abu
Western India States Administered Areas
Baroda Cantonment

with suitable modifications may kindly be considered. Attention in particular is invited to section 5(3) of the Amendment Act whereunder Appellate or Inspecting Assistant Commissioners of Income-tax are to be appointed for the administered areas.

2. I am to request that if you agree to the proposal the necessary draft notifications may kindly be forwarded to this Department at a very early date for consideration and publication in the Gazette of India.

I have the honour to be,
Sir,
Your most obedient servant,

Sd/ C.P. Hancock,

for Secretary to His Excellency
the Crown Representative.

S. No 2.

13

Issued. 7/6/39

R.Dis.No. F.345-39/Judl.

From

The Hon'ble Lt. Col. J.H.Gordon, C.I.E., O.B.E., M.C.,
Resident in Mysore.

To

The Secretary to His Excellency
the Crown Representative, Simla.

Dated Bangalore, the 7th June 1939.

Appointment of Assistant Commissioners of Income-tax.

Sir,

I have the honour to invite a reference to Sub-section (3) of Section 5 of the Indian Income-tax Act, 1922 as amended by the Indian Income-tax (Amendment) Act, 1939, as applied to the Civil and Military Station, Bangalore, in Political Department Notification No.87 I.B., dated the 28th March 1939. I suggest that no Inspecting Assistant Commissioner need be appointed for the Civil and Military Station, as in the case of certain Minor Administrations: please see letter from the Central Board of Revenue D.Dis.No.31(7)-I.T./39, dated the 10th May 1939. The Collector and District Magistrate may be the Appellate Assistant Commissioner

If however the appointment of an Inspecting Assistant Commissioner is considered necessary, I suggest the following arrangements:

Collector and District Magistrate, Civil and Military Station, Bangalore.	Appellate Assistant Commissioner
Assistant Secretary to the Hon'ble the Resident in Mysore, Bangalore.	Inspecting Assistant Commissioner

I have the honour to be,
Sir,
Your most obedient servant,

7/6/39

Lieut. Colonel,
RESIDENT.

108.

S. No. 3

4

Issued 7/6/39 Issue 6/6

DEPARTMENT.

BRANCH.

Draft Letter / Memorandum / Telegram

File No.

Serial No.

Class for telegrams

Ordinary / Express / Urgent* / Priority / Clear Line†

*Only for Foreign Telegrams

†Not for Foreign Telegrams

To be issued on

Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading:

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams.)

No. Dated 7th June 1939.

To

The Secretary,
~~XX~~ Central Board of Revenue,
New Delhi.

Sir,

I am directed to forward a copy of letter No. R dis 345-39 Jud. dated 7th June '39 addressed to the Secretary to H.E. the Crown Representative.

As soon as the appointments of Asst. Commrs. of Income-tax for the C. &. M. Station, Bangalore ~~are~~ is notified under sub-section (3) of Section 5 of the Indian Income-tax Act 1922, ~~I request~~ the issue of ~~request that~~ a notification ~~may also~~ ~~issue~~ under sub-section (4) that the Appellate Asst. Commr. of Income-tax, C. &. M. Station, Bangalore shall perform his functions in respect of all persons & incomes [in respect of] within the C. &. M. Station of Bangalore.

I have etc.,

(Sd) H. Trevelyan,
o/c
Secy. to the Resident
& Commr. of Income-tax

S. 5.

M3IFC—S'—2443 (S&P) MFP—(M-2148)—8-12-37—80,000 Pads.

4/2575

Letter from the Central Board of Revenue, to all Appellate Assistant Commissioners of Income-tax, C.No.31(7)-I.T./39, dated the 31st May 1939.

---:0:---

Reports and returns - Appeals disposed of - Pending appeals - Monthly reports.

With reference to the penultimate sentence of paragraph 4 of Board's Circular No.3 of 1939, dated the 3rd April 1939, I am directed to enclose a copy each of Forms A and B prescribed by the Board for the submission of monthly reports showing the progress in the disposal of appeals filed before the Appellate Assistant Commissioners. These forms should be carefully filled in and submitted so as to reach the Board not later than the second week of the following month.

2. The first report in Form A (with necessary modification) should be for the month of May and that in Form B for the month of July 1939.

---:0:---

Copy with enclosure forwarded to -

All Commissioners of Income-tax,

The Income-tax Adviser to the Board, for information.

By order, etc.,

Sd. T.S.Pillay,

First Secretary, Central Board of Revenue.

---:0:---

"C O P Y"

SUPERINTENDENT, RESIDENT'S OFFICE.

BJ

Copy to J.Branch.

(6

FORM A.

Report of appeals dealt with in the month of .

---

1. No. shown as outstanding in the last report. .. ..

2. No. since disposed of. .. ..

Balance. .....

3. No. filed during the month .. ..

4. No. disposed of .. ..

Balance. .....

5. Total number outstanding ....., of which ..... are outstanding for more than three months.

6. Of the ..... disposed of -

(a) In ..... assessment was annulled (section 31(3)(a),

Total amount of tax discharged Rs. .....
Highest amount of tax discharged in any single case. .. Rs. .....

(b) In ..... assessment reduced (section 31(3)(a).)

Total amount of tax discharged. Rs. .....
Highest amount of tax discharged in any single case. Rs. .....

(c) In ..... assessment enhanced (section 31(3)(a).)

(d) In ..... assessment set aside. (section 31(3)(b).

(e) In ..... order cancelled (section 31(3)(c), (d)(e) and (f).)

Total amount of penalty discharged. Rs. .....
Highest amount of penalty discharged in any single case. Rs. .....

Total amount of refund* allowed Rs. .....

Highest amount of refund* allowed in any single case. Rs. .....

(f) In ..... order varied (section 31(3)(d), (f) and (g).

Total amount of penalty discharged Rs. .....
Total amount of penalty discharged in any single case. Rs. .....

Total amount of refund* allowed. Rs. .....
Total amount of refund* allowed in any single case. Rs. .....

(g) ..... unsuccessful (section 31(3)(a),(c),(d),(e), (f) and (g).

---

* Includes double income-tax relief.

BJ

Form B.

List of appeals outstanding for more than three months.

Sl. No.	G.I.R. No.	Name and address of the appellant.	Date of receipt of appeal.	Reasons for delay

(8

Srl 4

R.Dis.No. F.345-39/Judl.

From

The Hon'ble Lt. Col. J.H.Gordon, C.I.E., O.B.E., M.C.,
Resident in Mysore.

Issue 15/7 Issued 15/7/39

To

The Secretary to His Excellency
the Crown Representative, Simla.

Dated Bangalore, the 15th July 1939.

Appointment of Assistant Commissioners of Income-tax.

Sir,

I have the honour to refer to my letter R.Dis. No.F.345-39/Judl., dated the 7th June 1939. I would be grateful if orders on it can be passed at an early date.

Sr. 3 'L' Cf. 4

I have the honour to be,
Sir,
Your most obedient servant,

o/c. (Sd) J. Gordon.

Lieut. Colonel,
R E S I D E N T.

KK

S. N. 5

19

R.Dis.No.F.345-39
Judl.

Issued 16/8 18/8/39 Hs.

From

The Hon'ble Lieut.-Colonel J. H. Gordon, CIE. OBE, MC,
Resident in Mysore

To

The Secretary to His Excellency the Crown
Representative, S i m l a.

Dated Bangalore, the 14th August 1939.

Appointment of Assistant Commissioners of Income-tax.

Sir,

I have the honour to refer to my letter R.Dis.No.F. 345-39/Judl., dated the 7th June 1939 ~~and subsequent reminder dated the 15th July 1939.~~ I would be grateful for early orders.

I have the honour to be,
Sir
Your most obedient servant,

for R E S I D E N T.

15.8.39.

AsR.
15.8.39

INTER

Secret
4/5/39

S. N. 6

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
Diary No. 9217
File No. F.2.345/39.

10

No.F.27(2)-I.B./39.

A copy of the undermentioned paper is forwarded to the Hon'ble the Resident in Mysore for information, with reference to his letter No.R.Dis.No.F.345-39 Judl., dated the 7th June 1939.

S. N. 2 (1)
Corr. p. 3

A copy of a notification issued by the Central Board of Revenue under Section 5(4) of the Indian Income Tax Act, 1922, is being forwarded separately.

By order, etc.,

Ramaji Das

for Secretary to His Excellency
the Crown Representative.

Political Department,
Simla.
The 31st August 1939.

Notification by the Political Department NO.329-I.B.

dated the 31st August 1939.

(with 20 S.Cs. to follow)

Superseded by
Notfn No. 206-I.B.
dated 19th June 1941.
S.N. 16

No.329-I.B.

POLITICAL DEPARTMENT.

Dated Simla, the 31st August 1939.

R.F. 168(1)-39

NOTIFICATION.

In exercise of the powers conferred by sub-section (3) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922) as applied to the Civil and Military Station of Bangalore, the Crown Representative is pleased to appoint the Collector and District Magistrate, Civil and Military Station of Bangalore, and the [~~Assistant Secretary to the Resident in Mysore~~ Officer on Special Duty, Mysore Residency, Bangalore] as the Appellate Assistant Commissioner and the Inspecting Assistant Commissioner respectively, for the said Station.

S.N. 20 infra

Sd/- C. LATIMER,

Secretary to His Excellency
the Crown Representative.

Sur 7

Issue 18/9

Issued 22/9/39

Hon'ble the Resident in Mysore.

No. Dated, Bangalore 22nd Sept.39

N o t i f i c a t i o n.

The following notification of the Political Department is republished.

18.9.

for Secretary to the Resident.

No. 329-I.B., dated the 31st August 1939.

(Residency Press- please supply 50 spare copies of the notification).

* Encl. to P.L.c

Copy to

(i) Inspecting Assistant Commissioner

15.9.39

(ii) Appellate Assistant Commissioner, Civil and Military Station, Bangalore.

THE HON'BLE THE RESIDENT IN MYSORE.

No. 111 Dated, Bangalore the 22nd September 1939.

Issued 22/9/39

NOTIFICATION.

The following notification of the Political Department is republished.

for SECRETARY TO THE RESIDENT.

No.329-I.B.

POLITICAL DEPARTMENT.

Dated Simla, the 31st August 1939.

NOTIFICATION.

In exercise of the powers conferred by sub-section (3) of Section 6 of the Indian Income-tax Act, 1922 (XI of 1922) as applied to the Civil and Military Station of Bangalore, the Crown Representative is pleased to appoint the Collector and District Magistrate, Civil and Military Station of Bangalore, and the Assistant Secretary to the Resident in Mysore, as the Appellate Assistant Commissioner and the Inspecting Assistant Commissioner, respectively, for the said Station.

Sd. C. LATIMER,

SECRETARY TO HIS EXCELLENCY
THE CROWN REPRESENTATIVE.

Copy to

(i) Inspecting Assistant Commissioner,

(ii) Appellate Assistant Commissioner,

Civil and Military Station, Bangalore.

MVS.

S.N.S

V4

CENTRAL BOARD OF REVENUE.

Simla, the 30th September 1939.

***

NOTIFICATION.
Income-tax.

No.76. In pursuance of sub-section (4) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922), as applied to the Civil and Military Station of Bangalore, the Central Board of Revenue directs that the Appellate Assistant Commissioner of Income-tax for the said Station shall perform his functions in respect of all persons and incomes assessed to income-tax and super-tax in the said station.

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
Diary No. 10,166.
File No.

T.S. Pillay,

First Secretary, Central Board of Revenue.

76
C.No.31(10)-I.T./39.

Copy forwarded to the Political Department, the Commissioner of Income-tax, Civil and Military Station of Bangalore and the Income-tax Adviser to the Board.

By order, etc.,

for First Secretary, Central Board of Revenue.

R.

S.N. 9

113

Issued 19/10/39

THE HON'BLE THE RESIDENT IN MYSORE.

---:O:---

No. 128. Dated Bangalore, the 19th October 1939.

NOTIFICATION.

The following notification of the Central Board of Revenue is republished.

for SECRETARY TO THE RESIDENT.

CENTRAL BOARD OF REVENUE.

Simla, the 30th September 1939.

NOTIFICATION.
Income-tax.

No.76. In pursuance of sub-section (4) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922), as applied to the Civil and Military Station, of Bangalore, the Central Board of Revenue directs that the Appellate Assistant Commissioner of Income-tax for the said Station shall perform his functions in respect of all persons and incomes assessed to income-tax and super-tax in the said station.

T. S. Pillay,
First Secretary, Central Board of Revenue.

The Manager, Residency Press, Bangalore.

Copy to

The Inspecting Assistant Commissioner of Income-tax,

The Appellate Assistant Commissioner of Income-tax,

Civil and Military Station, Bangalore.

BJ

S. No 10

116

Issued. 2/11/39 BK

R.Dis.No. F.345-39 Judl. Enc./.

From

The Hon'ble Lt. Col. J.H.Gordon, C.I.E., O.B.E., M.C.,
Resident in Mysore.

To

The Secretary to His Excellency
the Crown Representative, New Delhi.

Dated Bangalore, the 2nd November 1939.

APPOINTMENT OF ASSISTANT COMMISSIONERS OF INCOME-TAX.

Sir,

I have the honour to refer to the correspondence ending with your endorsement No.F.27(2)-I.B/39, dated the 31st August 1939. As the office of the Assistant Secretary to the Resident in Mysore is in abeyance, I request that the Officer on Special Duty, Mysore Residency, Bangalore, may be appointed as the Inspecting Assistant Commissioner of Income-tax for the Station. A draft notification is enclosed for the consideration of His Excellency the Crown Representative.

I have the honour to be,
Sir,
Your most obedient servant,

19 o/c

Lieut. Colonel,
RESIDENT.

BJ

/17

No.

Political Department.

Dated, New Delhi 1939.

Notification.

In exercise of the powers conferred by sub-section (3) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922) as applied to the Civil and Military Station of Bangalore, and in supersession of the appointment of the Assistant Secretary to the Resident in Mysore, the Crown Representative is pleased to appoint the Officer on Special Duty, Mysore Residency, Bangalore, as the Inspecting Assistant Commissioner, for the said Station.

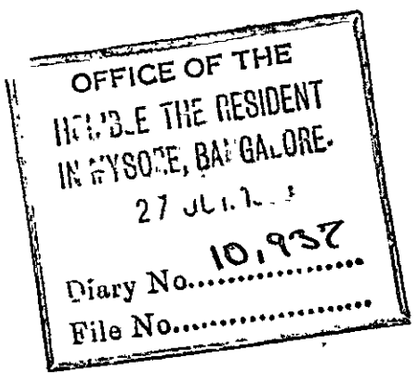
Secretary to His Excellency the Crown Representative.

× Corr p4 - (2)

ASRao
27-x-39

No.F.27(2)-IB/39.

A copy of the undermentioned paper is forwarded to the Hon'ble the Resident in Mysore for information.



By order, etc.,

for Secretary to His Excellency the Crown Representative.

Political Department,
New Delhi.
The 21st October, 1939.

.....

Notification by the Central Board of Revenue, No.76, dated the 30th September 1939.

.....

CENTRAL BOARD OF REVENUE.

Simla, the 30th September 1939.

.....

NOTIFICATION.
Income- tax.

No.76. In pursuance of sub-section (4) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922), as applied to the Civil and Military Station of Bangalore, the Central Board of Revenue directs that the Appellate Assistant Commissioner of Income-tax for the said Station shall perform his functions in respect of all persons and incomes assessed to income-tax and super-tax in the said station.

Sd/- T.S.Pillay,

First Secretary, Central Board of Revenue.

.....

C.No.120-Adm.(Per)/39.

Central Board of Revenue.

New Delhi, the 17th October 1939

From

T.S. Pillay, Esquire, M.A., B.L.,

First Secretary, Central Board of Revenue,

To

All Commissioners of Income-tax
(except Commissioner of
Income-tax, Central)

OFFICE OF THE
HON'BLE THE RESIDENT
MYSORE, BANGALORE.
20 OCT
Diary No. 10,952
File No.

Sir,

Inspection and Appellate
works · Progress of

I am directed to request that the Central Board of Revenue may be informed how the inspecting and appellate work respectively stands and whether you have any proposals for the alteration of the number of posts allocated to each branch under your charge.

I have the honour to be,

Sir,

Your most obedient servant,

20-X-39

First Secretary, Central Board of Revenue.

SR.
19/10.

(21

DEPARTMENT.

BRANCH.

File No.

Serial No.

Issued 7/12/39 Issue 28/11

Draft Letter ~~Memorandum~~ Telegram

Class for telegrams	INLAND:	FOREIGN:
	Immediate	Immediate
	Important	Important
	Express	Ordinary
	Ordinary	Without priority

No. R.Dis.No.F.345-39/Judl. Dated 7th ~~November~~ Decr. 1939

From

The Commissioner of Income-tax,
C.& M. Station, Bangalore.

To

The Secretary,
Central Board of Revenue,
New Delhi.

To be issued on	Issued on
1st Reminder	
2nd Reminder	
3rd Reminder	

Heading:

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(~~Code word for telegrams.~~)
S.N.12
P.U.C.

Inspection and Appellate works - Progress of.

Sir,

I have the honour to refer to your letter C.No.120-Adm.(Per)/39 dated the 17th October 1939.

2. There are no arrears in the inspecting and appellate work. The existing arrangements in the Civil and Military Station of Bangalore are adequate.

I have, etc.,

sd/- H. Frevelyan

Sov Commr. of Income-tax.

27.11.39.

27.11.39

S. 5.
MGIPC—S5—1595(S&P)MFP—(M-944)—6-3-39—60,000 Pads

A24

SN.14

(22

C.No.271-Admn.(I.T.)/39

Central Board of Revenue

New Delhi, the 9th November 1939

From

R.L. Gupta, Esquire, I.C.S.,

First Secretary, Central Board of Revenue,

To

All Commissioners of Income-tax,

All Appellate Assistant Commissioners of Income-tax

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
11,696
30 NOV. 1939
Diary No. 12,089
File No.....

Sir,

Appellate Assistant Commissioners of Income-tax - Leaving jurisdiction during holidays

I am directed to say that the Central Board of Revenue has decided that the Appellate Assistant Commissioners of Income-tax need not obtain permission of the Board for leaving their jurisdiction during holidays. They should, however, like other Assistant Commissioners obtain the permission of the Commissioner of Income-tax as heretofore.

I have the honour to be,

Sir,

Your most obedient servant,

R.L. Gupta

20.11.39

First Secretary, Central Board of Revenue.

KL

THE OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE,

Bangalore, the 18th December 1939.

R.Dis.No. F.345-39 Judl.

A copy of the undermentioned paper is forwarded to the Inspecting Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore, for information.

By order, etc.,

for SECRETARY TO THE RESIDENT &
COMMISSIONER OF INCOME-TAX.

S.N.14
P.U.C.

Letter from the Central Board of Revenue, C.No.271-Admn.(I. T.)/39, dated the 9th November 1939.

Secr. 16

124

Issued. 10/1/40

DEPARTMENT.

BRANCH.

File No.

Serial No.

Draft Letter ~~Memorandum~~ ~~Telegram~~

Class for telegrams	INLAND:	FOREIGN:
	Immediate	Immediate
	Important	Important
	Express	Ordinary
	Ordinary	Without priority

No. R.Dis.No.F.345-39/Judl. Dated 10th January 1940.

From

The Hon'ble the Resident.

To

The Secretary to His Excellency the Crown Representative.

To be issued on

Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading:

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

S.N.10
c.p.16
(Code word for telegrams.)

Appointment of Asst. Commissioners of Income-tax.

Sir,

I have the honour to refer to my letter R.Dis.No.F.345-39/Judl., dated the 2nd November 1939. I shall be grateful for an early reply.

I have, etc.,

for Resident.

5.1.40

5-1-40

S. 5.
MGIPC—S5—1595(S&P)MFP—(M-944)—6-3-39—60,000 Pads.

F. A

Sec 4 1

15

C.No.271-Admn(I.T.)/39

CENTRAL BOARD OF REVENUE

New Delhi, the 13th January 1940.

From

R L Gupta, Esquire, I.C.S.

First Secretary, Central Board of Revenue,

To

All Commissioners of Income-tax.

All Appellate Assistant Commissioners of Income-tax.

Sir,

Appellate Assistant Commissioners of Income-tax - Leaving jurisdiction during casual leave and holidays.

I am directed to invite a reference to my letter C.NO.271-Admn(I.T.)/39, dated the 9th November 1939 and to say that the Board has reconsidered the matter and decided that Appellate Assistant Commissioners, like Heads of Departments, should obtain previous permission of the Board when they propose to leave their jurisdiction during.

(1) holidays
or (2) casual leave

for more than 4 days.

When such absence does not exceed 4 days a report should be made to the Board as well as the Commissioner concerned.

2. Permission to leave jurisdiction when accorded will be communicated by the Board both to the officer and the Commissioner concerned

I have the honour to be,
Sir,
Your most obedient servant,

17.1.40.

First Secretary, Central Board of Revenue.

MH
15/1

OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE, BANGALORE.
25 JAN. 1940
Diary No. 996
File No.

S.N.15

26

THE OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE,

Bangalore, the 5th February 1940.

Issued 5/1/40

Issue a/2

No. R.F.345-39 Enc.1.
Judl.

A copy of the undermentioned paper is forwarded to the Inspecting Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore, for information, with reference to endorsement from this Residency R.Dis.No.F.345-39/Judl., dated the 18th December 1939.

S.N.15
c.p.23

By order, etc.,

for SECRETARY TO THE RESIDENT &
COMMISSIONER OF INCOME-TAX.

1-2-40

1-2-40

S.N.17
P.U.C.

Letter from the Central Board of Revenue, C.No.271-Admn (I.T.)/39 dated the 13th January 1940.

No.F.27(2)-I.B./39.

From

The Secretary to His Excellency the Crown Representative,

To

The Hon'ble the Resident in Mysore.

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
6 FEB. 1940
Diary No. 12424
File No. PP 345/39

Dated New Delhi, the 1st February 1940.

Appointment of Assistant Commissioner of Income-tax.

.....

Sir,

I am directed to refer to your letter R.Dis.No. F.345-39/Judl., dated the 10th January 1940 and to state that the matter is still under consideration.

I have the honour to be,
Sir,
Your most obedient servant,

for Secretary to His Excellency the Crown Representative.

S.N. 20

28

No.F.27(2)-I.B./39

A copy of the undermentioned paper is forwarded to the Hon'ble the Resident in Mysore, for information, with reference to his letter R.Dis.No.F.345-39/Judl., dated the 2nd November 1939

S.N. 10
Cor p. 16

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
12 MAR. 1940
Diary No. 2694
File No. R&S 345/39

By order, etc.,

for Secretary to ~~His~~ Excellency the Crown Representative.

Political Department,
New Delhi,
The 7th March 1940.

Political Department Notification, No. 50-I.B.,
dated the 6th March 1940.

No. 50-I.B.

POLITICAL DEPARTMENT.

NEW DELHI, THE 6th MARCH 1940.

NOTIFICATION.

In exercise of the powers conferred by sub-section (3) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922), as applied to the Civil and Military Station of Bangalore, the Crown Representative is pleased to direct that the following amendment shall be made, and shall always be deemed to have been made in the notification of the Political Department, No.329-I.B., dated the 31st August 1939, namely:-

× Corr. p. 11
and cl 6 S.N. 6

In the said notification, for the words "Assistant Secretary to the Resident in Mysore", the words "Officer on Special Duty, Mysore Residency, Bangalore" shall be substituted.

Sd. C. Latimer,

Secretary to His Excellency the Crown Representative.

Issue 18/3

Issued 19/3/40

Hon'ble the Resident in Mysore

No.35. Dated, Bangalore 19th March 40

N o t i f i c a t i o n.

The following notification of the Political Department is republished.

for Secretary to the Resident.

No.50-I.B., dated the 6th March 1940

encl. to P.4.c

Copy to

(1) Inspecting Assistant Commissioner,

(2) Appellate Assistant Commissioner, Civil & Military Station, Bangalore.

15.3.40